void for want of mutuality, *Manhattan Oil Co.* v. *Richardson Lubricating Co.*, 51 C. C. A. 553, 113 Fed. 923.

This involves a point on which there is much conflict of authority. See MECHEM ON SALES, § 263, 264 notes. The court distinguishes the promise of the plaintiff in this case from a promise to buy what one might desire, or a mere option to buy, in that the obligation upon the plaintiff was to not order oil from other sources. This finds support in the case of *National Furnace Co.* v. *Keystone Mnfg Co.*, 110 Ill. 427, where the contract was to furnish all the iron that appellee needed in its business during the ensuing year. The court held it not to be *undum poctum*, saying it was not to be presumed that appellee would continue its business and would need the iron which it was bound to buy from appellants. See also *Wells* v. *Alexandre*, 130 N. Y. 642, 29 N. E. 142, 15 L. R. A. 218. But where one of the parties agrees to take only what he wants or desires, the contract lacks mutuality; for example, an agreement to take not to exceed ten thousand barrels of oil as the vendee desired, *Oil Co.* v. *Kirk*, 34 U. S. A. 60, and so an agreement to supply plaintiff with all the iron wanted by him in his business. *Bailey* v. *Austrian*, 19 Minn. 535.

SALES—PAYMENT—MISTAKE.—B. was indebted to F., and being requested by F. to pay, said he would get C. to furnish F. with a ton of coal to be applied upon his indebtedness. B. then told C. that F. wanted a ton of coal, without stating the arrangement made by him with F. C. sent the coal to F., thinking that F. was going to pay the customary price, and charging the coal to him. F. received and used the coal, believing it was delivered as a payment upon B.'s indebtedness, and giving him credit for it. C. sued F. for the price of the coal. *Held*, that he could not recover. *Concord Coal Co.* v. *Ferrin* (1901.), — N. H. ——, 51 Atl. Rep. 283.

To establish a contract not implied by law or created by estoppel, it must be shown that the minds of the parties met upon its terms. *Clark* v. *Sanborn*, 68 N. H. 411. The mere fact of benefit received, or the mere possession and use of property in absence of privity of contract, will not establish a legal duty of payment. *Hills* v. *Snell*, 104 Mass. 173, 6 Am. Rep. 216; *Boston Ice Co.* v. *Potter*, 123 Mass. 28, 25 Am. Rep. 9; *Boulton* v. *Jones*, 2 Hurl. & N. 564.

TAXATION—LANDS SOLD FOR TAXES—ACTION TO RECOVER—Action was brought by a defaulting taxpayer for the recovery of land sold for taxes after the expiration of two years from the date of sale. The statute provided that no action for the recovery of land sold for taxes should be maintained unless brought within two years from such sale. *Held*, that the time did not begin to run from the date of sale, but from the time the purchaser was put in possession by the sheriff. *Gardner* v. *Reedy* (1902), — S. Car. —, 40 S. E. Rep. 947.

When the defaulting taxpayer remains in possession after the tax sale, it is not competent for the legislature to fix a time when the tax title will become conclusive against him. *Groesbeck* v. *Seeley*, 13 Mich. 329. And if the lands are vacant the statute will not begin to run until the owner of the tax title is put in possession. *Waln* v. *Shearman*, 8 S. & R. 356. But if ejectment is permitted in the case of vacant lands, the statute runs from the date of sale. *Robb* v. *Bowen*, 9 Pa. St. 71. An action to remove a cloud from title to land cast upon it by a tax sale is not within a statutory provision that no action shall be brought for the recovery of land sold for taxes after five years from the sale. *Gabe* v. *Root*, 93 Ind. 256.